

**Illinois Department of Revenue
Regulations**

Title 86 Part 770 Section 770.100 Voluntary TeleFile Program

**TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE**

**PART 770
TELEFILE PROGRAM**

Section 770.100 Voluntary TeleFile Program

- a) The Department has created a voluntary TeleFile program for certain tax returns. The Department will notify potential participants that they may voluntarily participate in the TeleFile program and TeleFile any of the returns listed in subsection (c) of this Section.
- b) "TeleFile" consists of a taxpayer using a touch-tone telephone to call a telephone number provided by the Department and reporting return information through the use of the number keys on the touch-tone telephone in response to an automated voice prompt system.
- c) The following type of return may be filed through the use of this voluntary TeleFile program: Form ST-1 Sales and Use Tax Return.
- d) The Department reserves the right to limit the number of participants in this voluntary TeleFile program if the level of participation either exceeds or is expected to exceed the Department's resources available for the program.
- e) Requirements for participation in the voluntary TeleFile program:
 - 1) The taxpayer must have on file with the Department of Revenue a properly completed Form NUC-1 Illinois Business Registration with an individual listed as the person responsible for the filing of the returns and the payment of taxes due;
 - 2) The taxpayer must be a single-site filer (has only one Illinois location from which retail sales are made); and
 - 3) The taxpayer must not be required to make quarterly monthly payments under the Retailers' Occupation Tax Act, the Use Tax Act, the Service Occupation Tax Act, or the Service Use Tax Act.

(Source: Amended at 28 Ill. Reg. _____, effective _____)